

BY adding toArticle - Tax - PropertySection 10-204.3Annotated Code of Maryland(1986 Volume and 1992 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - Property**

10-102.

(a) Except as otherwise provided in this title, property tax is due on July 1 in each taxable year.

(b) ~~[Property] EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION § 10-204.3 OF THIS TITLE,~~ PROPERTY tax that is due on July 1 of the tax year may be paid without interest on or before September 30 of the tax year, and is in arrears after September 30 of the tax year.

(c) Property tax for a full year that is imposed as of a semiannual date of finality may be paid without interest:

(1) on or before September 30, if the bill is submitted on or before August 31 of a tax year; or

(2) on or before 30 days after the date the tax bill is received or reasonably should have been received or available if the tax bill is submitted after September 1 of the tax year.

(d) Personal property tax may be paid without interest or penalty:

(1) on or before September 30, if the bill is submitted on or before August 31 of a tax year; or

(2) on or before 30 days after the date the tax bill is received or reasonably should have been received or available if the tax bill is submitted after September 1 of the tax year.

10-204.3.

(A) (1) NOTWITHSTANDING SUBTITLE 1 OF THIS TITLE, THE GOVERNING BODY OF A COUNTY MAY AUTHORIZE, BY LAW, ~~AN OPTIONAL~~ THE ELECTION OF A SEMIANNUAL PAYMENT SCHEDULE FOR STATE, COUNTY, AND SPECIAL TAXING DISTRICT PROPERTY TAXES DUE ON OWNER-OCCUPIED RESIDENTIAL PROPERTY;  
OR

(2) THE GOVERNING BODY OF A MUNICIPAL CORPORATION MAY AUTHORIZE, BY LAW, ~~AN OPTIONAL~~ THE ELECTION OF A SEMIANNUAL PAYMENT SCHEDULE FOR MUNICIPAL AND SPECIAL TAXING DISTRICT PROPERTY TAXES DUE ON OWNER-OCCUPIED RESIDENTIAL PROPERTY.